App F IX 4

Previous References
1944
Mk 48-34-39, 43, 68, 89, 106 Munajat
" 52-18-6, 8

Mk File No 110-44 (a)
Serial Nos 30/31

Later References
Mk 92-49 (15, 16)

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Part B for Jany 45

SUBJECT

Enhancement of the rate of levy of Octroi on tobacco & Timber in Jhansi Mulk

The Dc Jhansi
" Comptroller
L 6602-3 dated 4.1.45
Sanctions

30/1/1

2716/2

C F 69]

Continuation Sheet | File No / Current No | of | Page

Letter No HC 58/44-45 dt 20 10 44 from the Secretary to Govt requesting sanction to enhancement of the Rate of levy of Cess on Tobacco & timber in terms of Govt of India Notification No 2 248/45/IT(48-34-106) dt 8/10/44

The Rate of Cess on Tobacco was fixed at 0-8-0 per md & vide No R 109/38/IT(52-18 & dt 19 3 1920, Rate of Cess on timber was fixed as follows

'X'

Timber (Teak) 0-1-0 per Cubic foot

Junglewood 0-0-6 "

The proposal now is to enhance the above Rates as follows

Tobacco - from 8 annas to Rupee one per md

Timber (Teak) " Re 1-0 to 0-4-0 per cubic foot

Junglewood " 0-0-6 to 0-2-0

Plywood Articles made or manufactured at Sirsi per Rupee ad valorem when imported for Sale or use within the Municipality

The proposal, as recommended by the Secy, is submitted for orders, as the additional income from the enhanced Rate under tobacco would be Rs 850/- & under timber Rs 1,000/- per annum

7/12 The required formalities have been observed

The proposal may be sanctioned

Lawsey 7/12

May be sanctioned

Mr Secy SG

Draft PO pl

OFFICE OF THE MINISTER FOR L S G & P H
Date 8 12 44
No 4604

WD 07/264-GTR—25 000—1, 9 44

Liberal talk on drug [illegible] launching trapped

[illegible] 30/12

1) Issue

2) PI return the printed copy of the bylaws and accepting the notes issued by the Jamaica Jamaica

for compliance

for 3/12/91

L 6602-3 & 4 Circs

launching

B

[illegible] 8/1

TU 110-44-30(a)

A6 C 58/44-45 Deputy Commissioner's Office, Tumkur,
Encl 1 file 20/10/1944

2716/C

To

The Secretary to Government,
Law Department, Bangalore

SECY LAW DEPT
GOVT OF MYSORE

Sir,

Subject - Enhancement of the rate of levy of octroi on tobacco and timber in Tumkur Town Municipality

In forwarding herewith in original the connected records received from the President, Town Municipal Council, Tumkur, on the above subject, I have the honour to state as follows -

The present rates of octroi on tobacco and timber according to the marginally noted orders of Government are as follows -

Tobacco G O No L 2484-5/Ml 48-34-106 dated 8-10-1935 Timber & Jungle wood G O No R 10938/Ml 52-18- 8 dated 19-3-1920	Tobacco - 0-8-0 per Md Timber(Teak)0-1-0 " CFT Junglewood 0-0-6 " "

The enhanced rates now proposed are as detailed below -

Tobacco - From 8 annas to Rupee one per maund
Timber(Teak) - 0-1-0 to 0-4-0 per C Ft
Junglewood - 0-0-6 to 0-2-0 per C Ft
Plywood and articles made of manufactured at 6 six pies per rupee Ad Valorem when imported for sale or use within the Municipality

It is expected to realise an additional income of Rs 850/- under tobacco and Rs 1000/- under Timber per annum Objections were called for to the proposed enhanced rates of octroi as required under the T M Act of 1944

Two objection petitions received from the dealers in tobacco were considered by the standing Committee and the Municipal Council and it was resolved by the Council at their special general meeting held on 18-6-1944 that the enhanced rate of octroi on tobacco be fixed at Re 1/- per maund instead of Rs 2/- per maund as previously proposed

I

I request that sanction of Gofernment may kindly be obtained to the enhanced rates of octroi on tobacco and timber as resolved by the Council

I have the honor to be,
S i r,
Your most obedient servant,

For Deputy Commissioner,
Tumkur District

YSK 20/10

35

TUMKUR TOWN MUNICIPALITY

Notification under s 62 (b) of the Town Municipalities Act of 1933.

Notice is hereby given to the inhabitants of the Tumkur Town Municipality that the Municipal Council desires to impose enhanced rates of Octroi on certain classes of goods in accordance with the Rules hereto appended. Any inhabitant of the Municipality objecting to the proposal may send his objections in writing to the Municipal Council within one month from the date of this notice.

By President,
Town Municipal Council,
Tumkur,

Tumkur,
Dated 11th May 1944

Rules -

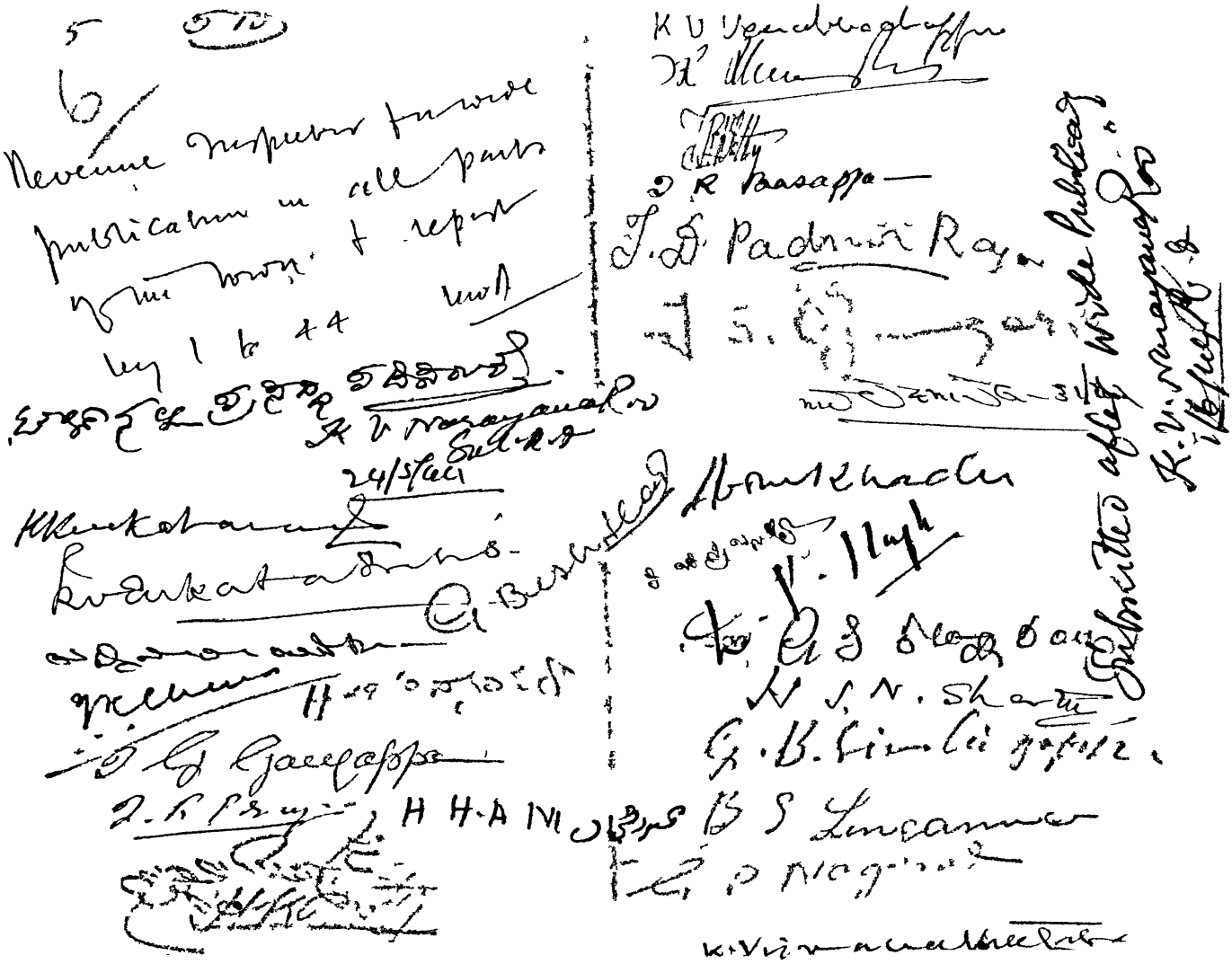
(1) Octroi shall be levied on teakwood at the rate of 0-4-0 per cubic foot and on Jungle wood at 0-2-0 per c ft, whether imported in logs or in sawn sections, for sale or use within the Municipality

(2) Octroi shall be levied on ply-wood and articles made or manufactured out of wood, at the rate of six pies per rupee Ad Valorem when imported for sale or use within the Municipality

(3) Octroi shall be levied on Beedi Tobacco or chewing Tobacco at the rate of Rs 2-0-0 per maund of 40 seers and at the rate of Re 1-0-0 per maund of 40 seers on Kaddipudi, when imported for sale or use within the Municipality

(4) The Octroi Bye-Laws in force within this Municipality at present shall also apply to the increased rates of levy on the aforesaid classes of goods

P T O



Proceedings of the Special General Meeting of the Town Municipal Council, Tumkur held on Wednesday the 10th May 1944 at 7 p m in the Town Hall, Tumkur

x x x x

Present

M.V Rama Rao, Esq , B. A , L.L B , (President)

Members Present

Messers.T.Mohiyuddin Khan (Vice President)
2 K Narayana Setty
3 B C Manjurdiah
4. K H.Karibasappa
5 T N Kempahonniah
6 T Chikkarudranna
7 B Mallappa
8 T L N Pandit (D M O)

Members Absent.

Messers T.N Huchappa
2 B V Suryanarayana Rao
3 G M Siddaramanna
4.M Munisamappa
5 K R Manjurdiah
6 B N Keshava Iyengar, B A ,B L ,
7 R Venkata Rao
8. Yajaman Honnuriah
9 K Ramachandra Setty
10 B Krishna Iyengar, Executive Engineer
11 D N Anantharayana Setty

Subject -
3 Levy of increased rates of Octroi on Timber and Tobacco —

Resolution

It was explained to the Council that Octroi duty is levied on almost all goods ~~at~~ Ad Valorem and therefore fluctuations in price owing to war conditions result in increased collections But in the case of Timber and Tobacco the rate of Octroi is assessed on the cubical contents of timber and on the weight of the tobacco Hence although these commodities have been selling at four or five times the pre-war prices, the revenue derived remains almost constant.

The Council agreed and unanimously adopted the proposals for levying increased rates on timber and tobacco

Resolved that this Council do impose increased rates of Octroi Duty as detailed hereunder, on ~~Timber~~ Timber and Tobacco, in accordance with the following Rules.

(1) Octroi shall be levied on Teak-wood at the rate of 0-4-0 per cubic foot and on jungle wood at 0-2-0 per c.ft. whether imported in logs or in sawn sections, for sale or use within the Municipality

(11) ~~Octori~~ Octroi shall be levied on ply-wood and articles made or manufactured out of wood, at the rate of six pies per rupee Ad Valorem when imported for sale or use within the Municipality

2716/2

(iii) Octroi shall be levied on Beedi Tobacco or chewing Tobacco at the rate of Rs.2-0-0 per maund of 40 seers and at the rate of Re 1/- per maund of 40 seers on Kaddipudi, when imported for sale or use within the Municipality.

(iv) The Octroi Bye-Laws in force within this Municipality at present shall also apply to the increased rates of levy or the aforesaid classes of goods.

x x x

Sd/-M V Rama Rao,
President, 10-5-44.
Town Municipal Council,
Tumkur

"COPY"

President,
Town Municipal Council,
Tumkur

Hvs.

Proceedirgs of the Special Gereral Meetirg bf the Towr Muricipal Courcil, Tumkur, held or Surday the 18th June 1944 at 9-30 A M ir the Towr Hall, Tumkur

x x x x

Present

M V Rama Rao, Esq ,B A ,L L B , (Presidert)

Members Present

Messers 1 T N Hucappa,
2 B C Narjurdiah
3 G M Siddaramarra
4 T N Kempahorriah
5 M Murisamappa
6.T.Chikkarudrarra
7 K R Narjurdiah

Messers 8 B N Keshava Iyargar, B A ,B L.
9 R Verkata Rao
10 Yajamar Horruman
11 K Ramachardra Setty
12 D N Arartharayara Setty (alias Ramappa
13 T L N Pardit (D M O)

14. B Krishara Iyargar, B Sc ,B E , (Executive Engireer

Members Absert

Messers 1 T Mohiyuddir Khar (Vice Presidert)
2 B V Suryararayara Rao
3 K Narayara Setty

Messers
4 K H Karibasappa
5 B Mallappa

Subject -

(3) Re Imposition of Octroi - Resolution of the Starding Committee - (1) Objections of Mr Mo[illegible]giriappa and Messers G S Kallooriah and others regarding enhanced rate of octroi proposed or Tobacco are considered and the Committee recommends that the Octroi rate may be enhanced from 0-8-0 per maund upto Re 1-0-0 per maund instead of Rs 2/- per maund

Resolution -

Objection petitions read and considered with the opinion of the Standing Committee thereon

Resolved that the Council do accept the recommendation of the Standing Committee regarding the enhanced rate and that the Octroi or Tobacco be enhanced from 0-8-0 per maund to Re 1-0-0 per maund instead of Rs 2-0-0

x x x

Sd/- M V Rama Rao,
President,

"C O P Y"

[illegible]
President,
Town Municipal Council,
Tumkur

5/7

Hvs

Tumkur Town Municipality.

OCTROI BYE-LAWS
AND
Bye-Laws Relating to The Sale of Tobacco

Sanctioned by Government in their order No L 2088 / M L III 41 118 dated 17 8 1942

1 Octroi limits—The octroi limits for the purpose of collecting octroi shall be the Municipal limits

2 Routes for import—No articles liable to octroi shall be brought within those limits except by one of the high roads described in the Schedule here to annexed or by the Railway

3 Inspection of dutiable articles on import—All persons bringing into or receiving from beyond the octroi limits of the city any such article or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Oolad to enable the octroi officer to inspect the same and produce the invoice, way pass or any other document indicating the quantity and value of goods brought for purposes of check He will also help unloading if found necessary for checking the dutiable articles

4 The octroi posts at which such conveyances packages or goods shall be liable to inspection shall be the Ookad on the high roads described in schdule 1, the Bonded warehouse and the City Railway Station including all its gates and Octroi Office And every person bringing dutiable goods within the city shall report the fact at the 1st of such Oolad on the route by which it come The Chief officer the Sanitary Inspector and all officers of octroi not below the rank of Mutsaddi and all persons in charge of the Ookad are authorised to inspect the contents of any conveyance or package under Section 88 of the Municipal Regulation

5 Table of Octroi duties—A table showing octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same Such tables shall also be affixed in a conspicuous place at every Ookad at which octroi is levied

6 Bringing goods to Octroi Koti, Collection of duty at Oolads in certain cases—

When the goods have been examined at the octroi Ookad a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Ookad Mutsaddi On receiveing such pass the importer shall forth with bring the taxable goods to the octroi Koti accompanied by a peon, unless the importer declares that he intends to export the goods, atonce in which case a free pass will be given and goods are allowed to be taken out of the town

immediately under an escort of an octroi officer, such immediate exporter must sign his name with hour and date at the gate of exit

7 Ascertainment and payment of duty— When goods accompanied by a pookada servant as aforesaid are brought to the Octroi Office they may be unloaded and weighed or counted by the Officer in charge of the Octroi Koti Upon ascertainment of the amount of the Octroi payable on the goods the importer shall either pay the amount due and receive a receipt for the removal of the goods or shall deposit the same in the Bonded Warehouse When the duty is paid as above, a permit shall be granted by Officer in charge of the Octroi office for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment The fact of the receipt shall be noted on each copy of the duplicate pass one copy of which shall be filed in the office and one copy returned to the octroi pookad from which it was received

8 Production of invoices—With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti Should he fail or refuse to produce the invoice the value of the goods shall be assessed by the officer in charge of the octroi office at current rates and octroi levied accordingly

Explanation—When the appraisment of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges freight charges, cart hire, charity, etc less trade discount shown in the invoice

9 Exemption from producing goods—With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons residing within the Municipality or any wholesale importer may on depositing as security such amount as may in each case be fixed by the President, not being less than Rs 250/- be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office, provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion there of as may remain at his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office

BONDED WAREHOUSE

10 Bonded warehouse—The Municipal Council shall provide a Bonded warehouse for the custody of goods which may be deposited under Bye Law 7

11 Hours of Business—The Bonded warehouse shall be open for the transaction of business from 8 to 11 a m 2 to 5 p m daily, except on Sundays and holidays authorized by the President Arrangements shall however, be made by the officer in charge of the octroi koti for dealing with perishable article , such as betel leves on such days

12 Declaration by depositer of goods—Any importer depositing goods in the Bonded warehouse shall, unless the officer in charge of the octroi koti has

previously by weighing counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule 11) of the declaration in the weight, quantity and, if necessary, of the value of such goods

13 Receipts for goods deposited— A receipt in the form appended (Schedule III) shall be given by the officer incharge of the Octroi Koti for all goods deposited in the Bonded warehouse and register of all good shall be maintained Octroi Department is not responsible for any goods left at the premises and not covered by a receipt

14 Surrender of receipt when goods are returned — The receipt given by the Octroi Department for desposit ng goods should be returned before taking delivery of the articles to which it refers Otherwise the officer in charge of the Octroi Koti may refuse to deliver the article

15 Endorsement of receipt to person authorised to take delivery —

If the depositor does not himself take delivary of the articles deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made, and if the receipt is not produced, the delivery of the goods may at the discretion of the officer in charge of the Octroi Office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer incharge of the Octroi Koti

16 Breaking bulk— Any person who has deposited goods in the Bonded warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse or may, on paying full duty thereon, import such goods into the city covered by a permit or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate provided that new packages covered by such pass, shall if possible, and before they are taken from the Warehouse, be stamped by the officer in charge so as to show that they are under bond

Export passes — The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered For every export pass granted for evential export shall be charged provided that in the case of carts a fee of one anna shall be charged for every cart

17 Storage fees— No goods shall be allowed to leave the Bonded warehouse until storage fees have been paid thereon, under the following rules —

1 Goods shall be allowed to remain 24 hours free of charge

2 After that period single rates is in the following schedule shall be charged per week or portion thereof

	Rs	As	Ps	
Tobacco per mond of 24 lbs	0	0	6	a weel or portion thereof
Timber, sawn per ton	0	4	0	do
Timber in log per ton	0	4	0	do
Piece-goods per bale of 400 lbs or over or per case of 6 dozen or over	0	2	0	do
Piece-goods per bale of less than 400 lbs or per case of less than 6 dozens	0	1	0	do

Sugar per 2 cwts or 9 maunds	0	0	6	do
Kerosene oil per box 2 tins or 8 gallons and less	0	0	3	do
Iron and any other articles per ton	0	4	0	do

3 Double these rates shall be charged after seven days, provided that the President may in his discretion allow a reduction in, or exemption from, such penal rates

4 The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods, such delay shall not be reckoned

18 Occupation of separate rooms by authorised wholesale dealers —

The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary,

19 Dryage etc, — When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account or reduction of weight owing to dryage or wastage as may from time to time be fixed by the President

20 Period for claiming deposited goods and disposal of unclaimed goods—

All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exeed their value

21 Sale proceeds how dealt with — When any goods are sold under Bye-law 20 the sale proceeds shall be credited to the municipal Funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realized by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President On the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year, except by special permission of Council

22 Council not responsible for damage to goods under storage—

The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglet of the Warehousekeeper or other person charged with the safe custody of the goods

23 Permission to use private places as Bonded Warehouse — Any person may with the sanction of the President be permitted to use any place as a bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

REFUNDS

24 Refund on re export — On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Municipal limits without breaking bulk, refunds shall subject to the following rules, be granted at the rates originally charged at the time of import

1 On timber imported and re-exported in log Within six months from the date on which octroi was levied

2 On piece goods within three months from the date on which octroi was levied

3 All other articles within one month from the date on which octroi was levied

Provided that no refund shall be granted

1 On kerosene oil

2 On sugar

3 On any sum less than one rupee

25 Production of goods and receipt— Any person climing refund under the above rules shall produce the goods to be exported at the Octroi Koti, together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such from and showing such particulars as the President may from time to time prescribe

26 Exemption in certain cases — Any person who has been exempted under Bye law 9 from production of goods at the octroi Koti on import shall, subject to the same conditions, be exempted from the production of goods to be exported

27 Procedure at Ookad of export —The officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim hall endorse the 3 parts of the application with in export pass and keeping one part in the office, shall deliver the other parts to the applicant

28 All goods exported under such pass and also all goods exported under free export pass under Bye law 16 shall be produced by the exporter together with the duplicate pass at the octroi station of exit, where he will sign in the register kept for the purpose with date and hour of exit

29 The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in rhe pass presented with him

30 Export by road —If the goods are being exported other wise than by rail and if the consignment appears to be duly covered by the pass, he shall return the duplicate pass and return the triplicate pass to the exporter or his agent after due

en lo sement of the particulars specified in such form as may be precibed by the President Otherwise he shall retain both the duplic ite and triplicate passes and shall report the circumstances forthwith for the orders of his immidiate superior If the goods are being exported under refund p iss he shall in either case allow the the consignment to proceed If the goods are under a free export pass and not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

31 Export by rail —If the goods are for export by rail, the octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of a railway receipt for the goods covered by the pass Upon production of the railway receipt, if, after due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes respectively the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business

32 Payment of refund — In all cases in which refund is claimed the triplicate pass duly endorsed as provided by Bye-law 30 and 31, respectively must be produced at the Octroi Koti by the person seeking the refund and If, after due check, the officer in charge of the Octroi Koti is satisfied that a refund of Octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs 20/- forthwith pay the same to the person presenting the triplicate pass If the amount to be refunded exceeds Rs 20/- or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President

GENLRAL

33 Accounting for articles imported — Importers of dutiable articles shall, if called upon, by a requisition in writing, signed by the President or Vice-President or Chief Officer within three months of such import, account for the articles received by them by producing either a permit obtained in tol en of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise Any breach of this Bye law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs 25/- whichever may be less and to payment of octroi duty on the article unaccounted for

34 Penalties — Any person importing or exporting dutiable articles, who infrings Bye-laws 3, 4, 6, 7, 12 and 28, shall be liable to a fine not exceeding Rs 50/- on a conviction before a magistrate

SHLDUI I

' All octroible goods must enter into the town only throu h the following gates which are called octroi and toll Ool ids

(a) Semekatte gate situnted near Someswara temple on Bangalore-Honnavar Road

(b) Bangalore gate near Kotitope on the Bangalore-Sira Road

(c) Sira gate at the point where roads to Sira and Madhugiri bifurcate

(d) Dibbur gate on the road know as garden road

(e) Gubbi gate to the west sandy maidan on Bangalore-Honnavar road

(f) Kunigal gate near Railway crossing on Kunigal road

(g) * Octroi office behind Municipale office

N B —* *This gate for things coming from railway only*

SCHEDULE II

(See Bye-law No 12)

To

The Officer in charge of the Octroi Office,
Tumkur Town

Please receive the undermentioned goods and deposit them in the Koti

Name of Depositor	Description of articles deposited	Number of packages or bales etc,	Distinguishing mark any	Weight		Measurements		Quantity	value	Remarks
				Maunds	seers	feet	inches			
									Rs A P	

I do hereby certify that I have satisfied my self that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws No 13 to 17, 19, 26 and 21 relating to the deposit

Witness — Signature of Depositor

Signature — Address

Address — Date

SCHEDULE III

(See Bye-law No 13)

Octroi Office, Tumkur Town

Received for deposit the undermentioned goods

From

Receipt No	Consignment No	Consignment Date	Goods Deposit Note No	Name of Articles	Description	Number of Articles	Remarks

Goods-keeper — Head Clerk — Octroi Inspector
Tumkur Town,
Date

LICENSES FOR SALE OF TOBACCO IN THE TUMKUR TOWN

(Bye-law framed under Section 51 (I) (k) of the
Tumkur Municipal Regulation)

1 Article for which license to be obtained — It shall not be lawful for any person to sell, either by wholesale or retail, tobacco in any form liable to octroi duty without a license

For the purpose of this bye-law, the license fees per annum (official year) shall be as follows —

		Rs	As	Ps
1	Wholesale dealers	5	0	0
2	Retail dealers	1	0	0

2 Conditions of license — The conditions subject to which licenses are granted shall be as in the forms appended

3 Power to refuse, cancel etc It shall be competent for the President to grant, suspend, with-hold, withdraw or refuse licenses under these rules

4 It shall not be lawful for any person to import, keep sell or offer for sale tobacco in any form for which a license is required under these bye-laws after such license is refused, suspended withdrawn or cancelled

5 Penalties for infringements — Any person infringing these bye-laws shall be liable on conviction before a Magistrate, to a fine not exceeding Rs 20/- and to a further fine not exceeding Rs 5/- for every day after such conviction during which such infringement continues, provided that the total amount shall exeed Rs 100/-

Octroi Number
License fee 5 0 0

WHOLESALE OCTROI LICENSES

(Granted under the Octroi Bye-laws framed by the Tumkur Town Municipal Council, under section 51 of the Municipal Regulation)

Name of License-holder
Residence
Name of Vender
Residence

You here hereby authorised to vend by wholesale subject to the provisions of the license issued from the Bonded warehouse of Koti of the town Tumkur

1 That this license shall only be in force till the 30th June and that it shall be exhibited to any octroi officer when he shall lawfully call for the same

2 That due written notice of the despatch of all consignment of to your address and probable date of arrival within Municipal limits be given to officer in charge of the Town Bonded warehouse, that these goods be brought within Municipal limits between the hours of 6 A M to 6 P M and by any of the public roads described in the schedule hereto annexed or by the railway, and that

the parties in charge report themselves to the first octroi reached within Municipal limits, a peon from which will accompany the consignment to the Bonded warehouse that the importers or persons in charge of the consignments shall be bound to answer truly all lawful questions put by the Octroi Mutsaddi or the officer in charge of the Town Bonded Warehouse

3 That all octroi articles attempted to be introduced within Muncicipal limits after 6 P M and before 6 A M or by any other than the public roads dercribed in the said schedule or by the railway will be considered as contraband and treated accordingly

4 That the article subject to octroi duty above mentioned shall not be introduced into your premises or place of business without payment of octroi thereon

5 That when by this license you are authorised to vend tobacco in any form an account in the accompanying form shall be kept by you of all stock of tobacco imported and disposed of either by sale within the city or export beyond the municipal limits and that such account shall be open to the inspection of any octroi officer above the grade of a peon and shall be submitted to the Bonded Warehouse on the 15th of every month for verification

6 That no dutiable article intended for consumption in the town of Tumkur shall, under any circumstances, be allowed to be deposited by you in any of the villages immediately beyond Municipal limits

7 That this license be not transferable by salegift, mortagage or other -wise, and that no persons except such as are named here in shall have power to act under it

8 That when by this license you are authorised to vend unmanufactured tobacco you shall weigh at least ten maunds tobacco every month in the Koti

9 That you shall deposit Rs 50/- as security for the due observance of the conditions ot this license the whole or part of it being forfeited as the President may direct for breach of any one of the conditions of this license

Form of Tobacco Vender s Stock Account

Particulars of receipts and issus	Tobacco			Cigars			Cigarettes			Beedies			Tobacco stalks and powders			Goodack			Snuff		
	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balancc	Receipts	Issues	Balancc
	M S	M S	M S										M S	M S	M S	M S	M S	M S			

No Class License Fee Re 1—0—0

RETAIL OCTROI LICENSE

(Granted under the Octri Bye laws framed by the Tumkûr Municipal Council, under Section 51 of the Municipal Regulation)

Name of Licen e holder

Residence

Name of Vendor

Residence

You are hereby authorized to store and vend subject, to the provisions of this license, the following articles on the premises No within the Municipal limits of the Tumkur Town

1 That the said premises may be inspected by any octroi officer at any time in the manner prescribed by the bye-laws

2 That all in the said premises and purcha ed o sold by you shall have paid duty, and shall have been purchased at the Koti, or from a duly licensed vender

3 That no will be permited to be started or sold in any other than license premises are and any found in an unlicensed premises will be considered as contraband and treated accordingly

4 That this license shall only be in force for twelve months viz from 1st July 19 to 30th June 19 and that it be exhibited to any octroi officer when he shall lowfully call for the same

5 That this license be not transferable hy sale, gift mortgage or other wise and that no person exept such as are named herein shall have power to act under it

6 The licnse holder is required within fiften days from the date of issue of this license to have a sign board put up in a conspicuous part of the premises occupied by him with the following inscriptions legibly pointed thereon in English and Kanarese

Number of License

Name

License to sell

7 That you shall deposit Rs 5/- as security for the due observance of the conditions of this license the whole or part of it being forfeited as the President may direct for the breach of any one of the conditions of this license

8 That this license shall be liable to suspension or forciture for breach o any of the conditions of the Octroi Bye laws

(Sd) B N KRISHNA MURTHY,
President,
Town Municipal Council, Tumkur

Sri Lakshmanath Press Tumkur

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 4/1/ 194

Signed by Mr S R Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section M

File No 10-44

Serial No 31

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— 1) Go No R 10938/M 5-2-18-8 of 1918 1920 fixing the Rate of ocroi on timber in the Municipal Town of Mysore as follows

1) Timber (teak) Re 0-1-0 Per cubic foot

2) Jungle wood " 0-0-6 "

2) Go No L 2484-5/M 148-34-106 of 8 10 35 fixing the Rate of ~~Order thereon—Ng~~ ocroi on tobacco at Re 0-8-0 per maund in the Municipal Town of M

3) Letter No A6 C-58/44-45 of 20 10 44 from the Pres Muni Town Mysore Requesting Sanction to the Resolution of the Municipal Council to enhance the Rate of levy of ocroi on tobacco and

and Jungle-wood

Timber as listed in the margin and Teak-wood articles manufactured out of

X

and the required formalities in this behalf having been observed, that the wood-objects & Teak-wood articles mentioned in the margin are entitled to free admission

X

1) Tobacco – from Re 0-8-0 to Re 1-0-0 per lb
2) Timber (Teak) " 0-1-0 " 0-4-0 per cubic foot
3) Jungle wood " 0-0-6 " 0-2-0 "
4) Plywood articles made or manufactured ar-

Order No. ——— Tobacco ——— have been considered by the Board

Sanctioned
L-6602-3 4/11/41

ticles ad valorem when imported for sale or use by the Municipality

for
Secretary to Govt

To
The Dy Secretary to Govt
Comptroller
~~Dy Secretary~~

List of Enclosures

Copied by

Examined by

WD 087—GPB—40 000—14 11 40

Pages 1–12